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Reducing Administrative Burdens in the European Union

Annex to the 3rd Strategic Review on Better Regulation

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1. INTRODUCTION

Suppressing unnecessary administrative burdens is more important than ever in difficult economic times, when EU businesses have fewer resources and need to invest to remain competitive¹.

In January 2007, the Commission adopted a more systematic approach by presenting an ambitious Action Programme aimed at reducing administrative burdens on businesses in the EU by 25% in 2012². The Action Programme was endorsed by the European Council in March 2007³, when it specifically agreed “that administrative burdens arising from EU legislation” (i.e. including national measures implementing or transposing this legislation) should be reduced by 25% and invited Member States to “set national targets of comparable ambition”. The European Parliament also expressed strong support to the Action Programme's objectives⁴ and made budget available to support this activity.

The aim of the Action Programme is to measure costs imposed by information obligations put on businesses and suppress unnecessary requirements. This should improve the efficiency of legislation without undermining its purpose.

This Working Document accompanies the Third Strategic Review on Better Regulation⁵. It details progress achieved in 2008 and presents the outlook for 2009 and beyond.

2. MAPPING AND MEASURING ADMINISTRATIVE COSTS OF EU ORIGIN – KEY RESULTS

A key part of the Action Programme consists of large-scale baseline measurement of administrative costs incurred by businesses when complying with legal obligations to provide information to public authorities or third parties (reporting, inspection, statistics, ...). This measurement covers obligations stemming from EU legislation and from national measures

¹ Although legislation imposes different types of costs on businesses, small and medium sized enterprises consider administrative burdens “the most important individual business constraint” after lack of market demand. A large proportion of SMEs also “perceive an overall deterioration in terms of administrative regulations”. See results of the 2007 survey by the Observatory of European SMEs (there are 23 million SMEs in the EU, accounting for 99.7% of all enterprises):

http://ec.europa.eu/enterprise/enterprise_policy/analysis/observatory_en.htm.

² COM(2007) 23.

³ Presidency conclusions of the Brussels European Council (7/8 March 2007), p. 10:

http://www.consilium.europa.eu/ueDocs/cms_Data/docs/pressData/en/ec/93135.pdf.

⁴ See, for example, European Parliament Resolution T6-0493/2008 on ‘Better lawmaking 2006’ pursuant to Article 9 of the Protocol on the application of the principles of subsidiarity and proportionality of 21 October 2008.

⁵ COM(2009) 15.

implementing or transposing it. The methodology used is based on the EU “standard cost model” (SCM⁶), drawing on national variants currently used in 20 Member States⁷.

The scope and depth of the programme are unprecedented⁸. The EU baseline measurement will provide an estimate of the level of administrative costs and burdens imposed by 42 legal acts⁹ in 13 priority areas in a Union of 27 Member States.

2.1. Overview of mapping results

Overall, the screening of the 42 EU acts in scope of the programme resulted in the identification of 356 EU information provisions¹⁰. The consultants hired to conduct the EU baseline measurement found that implementation or transposition of these EU obligations had led to the adoption of more than 9500 national obligations across the 27 Member States. Their review showed that more than 700 were going beyond what is required by EU law¹¹.

2.2. Overview of measurement results

Measurement results are based on available statistics (mainly on the number of enterprises affected by an information obligation), around 3000 individual interviews with businesses, more than 50 workshops with local business associations and national ministries and data adjustment work by hundreds of sectoral experts¹².

The EU baseline measurement is made up of data produced by field research, by retrieving data from national baseline measurements and by extrapolation. Original data collection took place simultaneously in 6 different Member States for each priority area, in order to determine how much time and money businesses spend to comply with information obligations. For 5 other Member States, approximately 40% of the data could, on average, be retrieved from their national baseline measurements¹³. Results for the “EU measurement” countries and the “national baseline measurement” countries provide an improved basis for analysis of administrative costs. Data for the remaining 16 Member States are the result of an extrapolation based on models developed specifically for each priority area. The SCM approach does not aim at producing statistically valid results, but rather expert-based

⁶ See Annex 10 of the Impact Assessment Guidelines: http://ec.europa.eu/governance/impact/docs/key_docs/sec_2005_0791_anx_en.pdf, as well as Annex 6.

⁷ See the website of the Standard Cost Model Network: <http://www.administrative-burdens.com/>.

⁸ The previous largest comparative study was conducted by the OECD in 2006. It measured information obligations imposed on the road freight sector for “hiring a worker” and “operating a vehicle during a year” in 11 countries (OECD, *Cutting Red Tape – Comparing Administrative Burdens across Countries*, 2007).

⁹ The list included in COM(2007) 23 contains 41 original (i.e. legislative) acts plus 1 executive measure (comitology), assumed to account for over 80% of administrative burdens of EU origin. See Annex 1.

¹⁰ EU legal texts include different types of provision that can lead to information obligations at national level: some impose an *obligation* on businesses (314); others open up the *possibility* for Member States to impose an obligation on businesses (42).

¹¹ See Annex 2.

¹² Each Member State has designated a “Single Point of Contact” who coordinates national feedback on the Action Programme. This network of governmental experts significantly contributed to improve the assessment of national information obligations. The “High Level Group of National Regulatory Experts” advising the Commission on better regulation issues also helped mainly with overall (methodological) questions.

¹³ Those countries are AT, DE, DK, NL and UK. Due, in particular, to differences in the mapping of information obligations, adjustments had to be made to some data.

estimates that help understanding the nature of the problem and assessing reduction progress in relative terms. Doing otherwise would not be cost-efficient (considering the level of detail and the number of parameters concerned).

The measurement phase is being finalised. Early indications show that, in total, the 42 EU acts impose administrative costs of approximately €115 billion to €130 billion. Among the 13 priority areas covered by the programme, Taxation and Customs as well as Company law seem to have the highest potential for reduction, as they account respectively for about 60% and 20% of total administrative costs. Food safety, Working environment, Agriculture and agricultural subsidies and Transport are next on the list, each of them accounting for administrative costs of between €5.7 billion and €3 billion¹⁴.

2.3. Preliminary data analysis

Key points emerging from the analysis of mapping results are, among others, that:

- the proportion of EU rules transposing international obligations is significantly higher in the specific areas of company law and the working environment¹⁵; the timing of reduction plans in those sectors will therefore have to be adjusted whenever agreement with international partners is a precondition for changes at EU level;
- a very significant proportion of administrative burdens appear to be the result of inefficient public and private administrative practices (between 30 and 40%).

As for the analysis of measurement results, preliminary findings indicate that:

- the level of possible reduction of administrative burdens is not strictly correlated to the level of administrative costs : in a number of areas, companies would still perform some of the activities required by the information obligations even in the absence of a legal obligation¹⁶;
- in a majority of priority areas, “cooperation with audits and inspections by public authorities” is the most expensive activity for businesses; such cooperation often mobilises highly qualified staff for a fairly long time; while auditing and inspecting are necessary to achieve public goals, administrative burdens could be very significantly reduced notably by improving the risk assessment on which enforcement activities are based;
- irritation caused by EU law varies widely between Member States but also between legal requirements.

¹⁴ See Annex 3. As the various priority areas do not include the same number and type of EU acts, this comparison should be treated with caution.

¹⁵ The International Financial Reporting Standards developed by the International Accounting Standards Board, for instance, are integrated into the EU legal framework.

¹⁶ These “business as usual” costs are between 30% and 50% high in the areas of financial services and company law, against an overall average of 18%.

3. PREPARATION OF SECTORAL REDUCTION CONTRIBUTIONS

The next step is to identify further reductions¹⁷ for each of the 42 EU acts. The final results of the EU baseline measurement exercise will greatly help in setting reduction priorities and designing reduction proposals.

The assessment of administrative burdens does not directly tell what is necessary and unnecessary, but a detailed baseline measurement does reveal what is most costly and/or irritating for businesses.¹⁸ It also indicates who imposes administrative burden and can therefore lighten it. Unlike reduction programmes set up in reaction to general complaints, this allows to quickly determine where reduction work could start in order to bring the greatest relief.

Having data for such a large number of information obligations and countries also provides a rich basis for comparative analysis. Great differences in the burden imposed by the same type of obligation across sectors with similar characteristics might be the result of differences in technical options¹⁹. Similarly if businesses manage to comply with an information obligation more quickly in one country, it might be because they are more efficient or because implementation of EU law is better designed in that country. The mapping of national measures provides a first but crucial indication on this.

Identification of measures to reduce administrative burdens in the two largest priority areas has been completed or is sufficiently advanced for identifying sectoral reduction figures: namely some €18 billion for taxation²⁰ and €8 billion for company law. Figures for the other priority areas will follow, together with detailed sectoral plans²¹ listing reduction measures already adopted, pending and under preparation. Every effort will be made to present these proposals before the end of this Commission's mandate.

4. ACHIEVEMENTS IN REDUCING ADMINISTRATIVE BURDENS

As announced in the Action Programme, the Commission did not wait for the results of the measurement exercise to put forward first concrete proposals to relieve businesses from unnecessary administrative burdens. Some of those proposals were included in packages of “fast track actions”, while others were presented autonomously. Council and Parliament are invited to adopt all pending proposals as quickly as possible²².

¹⁷ A number of reduction measures have already been presented or adopted (see section 4).

¹⁸ Number of minutes, type of equipment and/or level of outsourcing required to comply with certain types of information obligations and to perform certain tasks.

¹⁹ For instance, traceability systems have been put in place by the EU for different sectors at different times. Some require a paper trail while others are based on bar-code technology, which is usually less costly.

²⁰ See section 4.2. for further details.

²¹ COM(2007) 23 and COM(2008) 35.

²² The European Parliament and the Council reiterated their commitment to reduce unnecessary administrative burdens on several occasions (see in particular Parliament Resolution of 21 October 2008 on “Better lawmaking 2006” (2008/2045(INI)) and the conclusions of the Competitiveness Council adopted on 2 December 2008).

4.1. Fast-track actions to reduce administrative burdens

Fast Track Actions (FTA) are defined as immediate measures that are likely to generate significant benefits or reduce irritation through technical changes to existing rules. In total, the 21 FTA tabled in 2007 and 2008²³ offer estimated savings of more than €2.3 billion for EU businesses.

Because of the nature of the changes required, it should be possible to adopt these measures fairly quickly. This is usually the case for executive measures: it took on average 5 months under the comitology procedure for adopting 6 out of the 7 FTA falling under this category in 2007 and 2008.

By contrast, 4 out of 6 legislative proposals presented in March 2007 have been adopted so far and only 1 out of 7 from the 2008 package. The FTA on the labelling of batteries (Directive 2006/66/EC) tabled in 2008 proves however that political agreement can be reached under the co-decision procedure within 5 months (excluding parliamentary holidays).

4.2. Stand-alone measures

In addition to FTA, the Commission has already presented proposals for amending 26 acts out of the 42 currently covered by the Action Programme. Out of these proposals, 16 have already been adopted as of December 2008.

The measures include a Community-wide management of customs procedures and a paperless environment, which may generate benefits for traders estimated at €2.5 billion per year. In the area of statistics, the reduction proposals concerning intra-Community trade in goods (Intrastat) adopted since 2004 or pending before the legislators will exempt an estimated 370,000 companies (in particular SMEs) from the obligation to report, provided that all Member States establish their reporting thresholds to the levels allowed by the European legislation. This represents a potential reduction of the surveyed population of enterprises of roughly 52% over six years (from 2004 to 2010) or more than €100 million of savings per year until 2010 and more than €200 million of savings per year from 2010 onwards. Progress has also been made in the area of company law. Several proposals have been adopted since 2005 and several are still pending before legislators. The proposal regarding the publication and translation obligations of companies has alone administrative burden saving potential of over EUR 600 million.²⁴

The identification of future reduction measures is well advanced for two key priority areas. In the case of company law, the Commission plans to propose to allow Member States to exclude micro-enterprises from the scope of EU accounting directives. The “think small first principle” is being applied across the board to these directives to tailor the system to the needs of SMEs²⁵. These two revisions could bring total savings to around €8 billion. The Commission will propose an ambitious revision of the VAT Directive to remove the barriers to electronic invoicing and to modernise the invoicing rules. The maximum mid-term

²³ See Annexes 5 and 6.

²⁴ Additional information on simplification measures in the agricultural and fisheries sectors will be presented by the Commission in spring 2009, in the form of a Progress Report and a Communication respectively.

²⁵ The burden placed on SMEs that are not involved in transborder activities should in particular remain proportionate.

reduction potential of removing the VAT obstacles to e-invoicing was estimated as up to €18 billion if all invoices were sent electronically.

This last example shows that electronic communications are a key tool for reducing administrative burdens for businesses, provided they are well adapted to the needs of businesses as well as of the authorities. The Commission will therefore continue to reduce administrative burdens by promoting use of information and communication technologies, in line with its 2006-2010 e-Commission strategy²⁶ and its i-2010 strategy²⁷ for e-government in Europe.

So far, reduction measures presented or foreseen represent savings in excess of €30 billion.²⁸

5. CONSULTATION WITH STAKEHOLDERS

Reducing burdens is not something the Union can do on its own. Community legislation indeed is mostly implemented at Member State level. The Action Programme therefore needs outside expertise, so that the concrete experience of stakeholders is taken fully into account. Stakeholder involvement is mainly structured around three pillars: extensive consultation based on various communication channels, the organisation of decentralised events and the work of the High-Level Group of Independent Stakeholders on Administrative Burdens (HLG).

5.1. Online and offline stakeholder consultation

EU businesses have the possibility to voice their concerns and present concrete suggestions directly to the European Commission through an online consultation in 22 EU official languages²⁹. In 2008 the Commission received 148 submissions on its dedicated website. More than half of them were from private companies, including micro-entities³⁰.

In total 237 reduction ideas were also sent in reports and letters. These off-line suggestions originated, *inter alia*, from the British, Danish, Dutch, and Swedish public authorities as well as from many (sectoral) business associations at national and EU levels – Business Europe and the UEAPME³¹ in particular.

In total 27 ideas have been taken forward and 250 are under active consideration³². A significant part of these submissions point at issues concerning cross border trade, VAT, internal market, environment and food safety. The Commission hopes to receive more suggestions, as precise and operational as possible.

²⁶ http://ec.europa.eu/dgs/informatics/ecommm/index_en.htm.

²⁷ http://ec.europa.eu/information_society/eeurope/i2010/index_en.htm.

²⁸ The Commission is currently quantifying further reductions achieved. This process is expected to be completed by end 2009.

²⁹ http://ec.europa.eu/enterprise/admin-burdens-reduction/online_consultation_en.htm.

³⁰ See Annex 7 and quarterly reports on http://ec.europa.eu/enterprise/admin-burdens-reduction/reports_en.htm.

³¹ The European Association of Craft, Small and Medium-Sized Enterprises.

³² After due review, it appeared that the other submissions were echoing ideas already under consideration, too general to be processed or out of scope. The latter were sent to national authorities.

5.2. Communication efforts

In 2008 the Commission made particular efforts to raise awareness on the importance of administrative burdens. It did so through a series of public events co-organised with the Member States, email campaigns and other electronic means³³ as well as by hosting a major conference on “Cutting Red Tape for Europe” in Brussels on 20 June which attracted hundreds of business representatives and national experts³⁴.

5.3. The High Level Group of Independent Stakeholders on Administrative Burdens

The HLG was set up in 2007 in response to a suggestion by the European Parliament³⁵. It advises the Commission with regard to the Action Programme, in particular on measures to reduce administrative burdens. The Group is chaired by Dr Edmund Stoiber and is composed of 14 other high ranking experts with a variety of backgrounds ranging from the business community over representative bodies and NGOs to national and regional politics. It held 8 meetings in 2008³⁶. It first dealt with the FTA package approved by the Commission in March 2008; it delivered key opinions relating to various policies, both supporting on-going reduction initiatives and promoting new ones. In particular, it supported ideas on company law & annual accounts, e-invoicing (VAT legislation) and public procurement, along with a number of on-line and off-line suggestions from stakeholders. In addition the HLG initiated the launch of the EU competition for the “Best Idea for Red Tape Reduction”³⁷. In 2009, the HLG will drive the process forward in all remaining priority areas and continue to take a close look at suggestions received directly from businesses and other stakeholders.

6. EXTENSION OF THE SCOPE OF THE ACTION PROGRAMME

The Communication of January 2007 at the origin of the Action Programme³⁸ provides that “the coverage of the Programme may be extended in function of the identification of further information obligations eligible for reduction”.

In order to take into account stakeholders’ ideas, assess the extent of reduction efforts better and further increase benefits for businesses, the scope of the Action Programme is extended to 30 acts listed in Annex 9. The Commission already tabled proposals on some of these acts.

An example of an area to which the programme will be extended is formalities imposed on shipping companies transporting goods by sea within the European Union. The Commission will propose in 2009 a European Maritime Transport Space without Barriers in order to minimise formalities on goods transported by sea between EU ports, notably with the support of new technologies.

³³ http://ec.europa.eu/enterprise/admin-burdens-reduction/news_en.htm.

³⁴ Proceedings on http://ec.europa.eu/enterprise/admin-burdens-reduction/redtape_conference_en.htm.

³⁵ See European Parliament Resolution A6-0275/2007: Report on minimising administrative cost imposed by legislation of 10 July 2007

³⁶ See Annex 8. http://ec.europa.eu/enterprise/admin-burdens-reduction/highlevelgroup_en.htm

³⁷ http://ec.europa.eu/enterprise/admin-burdens-reduction/competition_en.htm or www.best-idea-award.eu.

³⁸ See COM(2007) 23.

7. NATIONAL PROGRAMMES FOR REDUCING ADMINISTRATIVE BURDENS

7.1. National targets

The invitation of the European Council in March 2007 and the Action Programme have significantly contributed to increase momentum, with the number of Member States having set national reduction targets rising from 7 at end 2006, to 14 at end 2007 and 21 at end 2008³⁹. A large majority have aligned their objective with the 25% reduction target set for the EU level. A number of Member States which set a national target at an early stage have already enacted major changes to the measures implementing or transposing EC legislation in their country and to their purely national legislation⁴⁰. All Member States should now actively prepare and enact reduction measures.

7.2. The need for coordinated efforts at EU and national levels

Various examples show that coordinated efforts at both EU and Member State levels are needed to ensure less burdens for more outcomes. This implies that progress with the reductions delivered at EU and Member State levels needs to be monitored in parallel. Member States are also invited, as part of their national programmes, to continue to identify what changes could be needed at EU level to allow them to cut unnecessary administrative burdens.

The Commission also developed a “starter kit”⁴¹ to help Member States to measure and reduce administrative burdens. Building on best practice, this kit will include ready-to-use documents (templates serving as guides for interviews, planning sheets, reporting templates, simplification roadmaps, etc.), a generic database for storing national data on administrative burdens and an administrative burdens calculator. These IT tools are designed to be easily adapted to national specificities. The starter kit will be available in early 2009, along with initial technical support. The Member States are invited to take full advantage of it in order to further data harmonisation and comparability.

7.3. Sharing best practices

The Commission will continue to work closely with national authorities responsible for implementing and transposing EU legislation, in order to disseminate good practices capable of reducing quickly administrative burdens including at sectoral level. The Commission already works with Member States to facilitate implementation or transposition of EC legislation, for example through transposition groups where Member States can compare and discuss draft approaches and choices. In 2009, the same method will be used in each priority area on the basis of detailed recommendations for reduction.

8. NEXT STEPS

The Commission will:

³⁹ See Annex 10.

⁴⁰ See Annex 12.

⁴¹ See Annex 13.

- identify, on the basis notably of the EU baseline measurement, the specific reductions to be made in each of the 13 priority areas and will make every effort to present all proposals stemming from the present Action Programme to reduce the administrative burdens imposed by EU legislation before the end of its mandate;
- systematically look for further reductions in administrative burdens whenever EC legislation undergoes (sunset) review or revision;
- reinforce the part of its impact assessment guidelines concerned with administrative burdens by putting in place in early 2009 new IT tools designed to facilitate calculation of such burdens;
- step up efforts to disseminate good practices capable of reducing quickly administrative burdens, by working more closely with national authorities responsible for transposing EU legislation; and
- provide a starter kit for measuring and reducing administrative burdens at Member State level in early 2009.

Parliament and Council are invited to:

- adopt pending reduction proposals as quickly as possible;
- consider the impact of their amendments in terms of administrative burdens ;
- put in place procedures to speed up adoption of simplification measures as foreseen in the 2003 Inter-Institutional Agreement on Better Lawmaking.

Member States are invited to:

- where appropriate, submit their national reduction target ahead of the 2009 Spring European Council;
- take into account the findings and recommendations of the Action Programme when reducing burdens stemming from transposition and implementation of EU legislation;
- identify which changes are needed in EU level to allow them to cut unnecessary administrative burden;
- introduce concrete reduction measures at their level and report on these as part of the annual national progress reports on the Lisbon strategy;
- take full advantage of the starter kit developed by the Commission for future measurement and reduction work, in order to further data harmonisation and comparability;
- conclude their national baseline measurement by the end of 2010 at the latest;
- set common principles for monitoring progress with the reductions delivered at EU and Member State levels.

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All data presented in Annexes 2 and 3 are taken from a study on the level of administrative costs and burdens in the EU derived from 42 specific EU acts. This EU baseline measurement is made of data that have been produced by a Consortium of consultants through field research and by retrieving data from national baseline measurements following the Standard Cost Model as well as through extrapolation.

Annex 1: List of original acts that are subject to a review of administrative burdens - COM(2007)23

Priority Area	(1) Stock of regulation (Main EC legal acts imposing information obligations until 2004)	(2) Proposals to revise EC acts listed under (1)	(3) Acts revising EC Acts listed under (1)
Agriculture and Agricultural Subsidies	Council Regulation (EC) 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers	COM(2008)306 Health Check	
Agriculture and Agricultural Subsidies	Commission Regulation (EC) No 1291/2000 of 9 June 2000 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products		Codification: Commission Regulation (EC) No 376/2008 of 23 April 2008 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products; Commission Regulation (EC) No 514/2008 of 9 June 2008 amending Regulation (EC) No 376/2008
Annual Accounts / Company Law	4th Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies		Directive 2006/46 of 14 June 2006
Annual Accounts / Company Law	<i>see above</i>	COM(2008)195 of 17 April 2008	
Annual Accounts / Company Law	3rd Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies		Directive 2007/63/EC of 13 November 2007
Annual Accounts / Company Law	<i>see above</i>	COM(2008)576 of 24 Sept 2008	
Annual Accounts / Company Law	6th Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies		Directive 2007/63/EC of 13 November 2007
Annual Accounts / Company Law	<i>see above</i>	COM(2008)576 of 24 Sept 2008	
Annual Accounts / Company Law	2nd Council Directive 77/91/EEC of 13 December 1976 on coordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty		Directive 2006/68/EC of the European Parliament and of the Council of 6 September 2006 amending Council Directive 77/91/EEC as regards the formation of public limited liability companies and the maintenance and alteration of their capital
Annual Accounts / Company Law	12th Council Directive 89/667/EEC of 21 December 1989 on single-member private limited-liability companies		

Priority Area	(1) Stock of regulation (Main EC legal acts imposing information obligations until 2004)	(2) Proposals to revise EC acts listed under (1)	(3) Acts revising EC Acts listed under (1)
Annual Accounts / Company Law	1st Council Directive 68/151/EEC of 9 March 1968 on co-ordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, with a view to making such safeguards equivalent throughout the Community	COM(2008)194 of 17 April 2008	
Annual Accounts / Company Law	7th Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts	COM(2008)195 of 17 April 2008	
Annual Accounts / Company Law	11th Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State	COM(2008)194 of 17 April 2008	
Cohesion policy	Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds.		Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999
Cohesion policy	<i>see above</i>	COM(2008)558 of 18 Sept 2008 COM(2008)803 of 26 Nov 2008	
Environment	Directive 2003/105/EC of the European Parliament and of the Council of 16 December 2003 amending Council Directive 96/82/EC on the control of major-accident hazards involving dangerous substances		
Environment	Council Regulation (EEC) No 259/93 of 1 February 1993 on the supervision and control of shipments of waste within, into and out of the European Community		Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste
Environment	Council Directive 96/61/EC of 24 September 1996 concerning integrated pollution prevention and control (as amended by Regulation (EC) No 166/2006 of the European Parliament and of the Council of 18 January 2006 concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC)	COM(2007) 844 of 21 Dec 2007	
Environment	Directive 2002/96/EC of the European Parliament and of the Council of 27 January 2003 on waste electrical and electronic equipment (WEEE)	COM(2008) 810 of 3 Dec 2008	

Priority Area	(1) Stock of regulation (Main EC legal acts imposing information obligations until 2004)	(2) Proposals to revise EC acts listed under (1)	(3) Acts revising EC Acts listed under (1)
Environment	Directive 2000/53/EC of the European Parliament and of the Council of 18 September 2000 on end-of life vehicles		
Financial Services	Directive 2000/12/EC of 20 March 2000 relating to the taking up and pursuit of the business of credit institutions		Directive 2006/48/EC of the European Parliament and of the Council of 14 June 2006 relating to the taking up and pursuit of the business of credit institutions
Financial Services	<i>see above</i>	COM(2008)602 of 1 Oct 2008	
Financial Services	Council Directive 1993/6/EEC of 15 March 1993 on the capital adequacy of investment firms and credit institutions		Directive 2006/49/EC of the European Parliament and of the Council of 14 June 2006 on the capital adequacy of investment firms and credit institutions
Financial Services	<i>see above</i>	COM(2008)602 of 1 Oct 2008	
Financial Services	Directive 2002/83/EC of the European Parliament and of the Council of 5 November 2002 concerning life insurance	COM(2007)361 of 10 July 2007	
Fisheries	Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to the common fisheries policy	COM(2008)721 of 14 Nov. 2008	
Food safety	Regulation (EC) No 1760/2000 of the European Parliament and of the Council of 17 July 2000 establishing a system for the identification and registration of bovine animals and regarding the labelling of beef and beef products and repealing Council Regulation (EC) No 820/97		
Food safety	Council Regulation (EC) No 21/2004 of 17 December 2003 establishing a system for the identification and registration of ovine and caprine animals and amending Regulation (EC) No 1782/2003 and Directives 92/102/EEC and 64/432/EEC		
Food safety	Directive 2000/13/EC of the European Parliament and of the Council of 20 March 2000 on the approximation of the laws of the Member States relating to the labelling, presentation and advertising of foodstuffs	COM(2008) 40 of 30 Jan. 2008	
Food safety	Council Regulation (EC) No 1/2005 of 22 December 2004 on the protection of animals during transport and related operations and amending Directives 64/432/EEC and 93/119/EC and Regulation (EC) No 1255/97		

Priority Area	(1) Stock of regulation (Main EC legal acts imposing information obligations until 2004)	(2) Proposals to revise EC acts listed under (1)	(3) Acts revising EC Acts listed under (1)
Food safety	Regulation (EC) No 1831/2003 of the European Parliament and of the Council of 22 September 2003 concerning the traceability and labelling of genetically modified organisms and the traceability of food and feed products produced from genetically modified organisms		
Food safety	Council Directive 2000/29 of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community		
Food safety	Directive 98/6/EEC of the European Parliament and the Council of 16 February 1998 on consumer protection in the indication of the prices of products offered to consumers		
Pharmaceutical legislation	Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use	COM(2008) 123 of 4 March 2008 (variations to the terms of marketing authorisations for medicinal products)	
Pharmaceutical legislation	<i>See above</i>	COM(2008) 665 final of 10 Dec 2008 (pharmacovigilance)	
Pharmaceutical legislation	Directive 2001/20/EC on the approximation of laws, regulations and administrative provisions of the Member States relating to the implementation of good clinical practice in the conduct of clinical trials on medicinal products for human use		
Public Procurement	Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public work contracts, public supply contracts and public service contracts		
Public Procurement	Directive 2004/17/EC of the European Parliament and of the Council coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors (including Commission Regulation (EC) No 1564/2005 of 7 September 2005 establishing standard forms for the publication of notices in the framework of public procurement procedures pursuant to that directive).		

Priority Area	(1) Stock of regulation (Main EC legal acts imposing information obligations until 2004)	(2) Proposals to revise EC acts listed under (1)	(3) Acts revising EC Acts listed under (1)
Statistics	Council Regulation (EEC) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States		Regulation (EC) 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community Statistics relating to the trading of goods between Member States.
Statistics	Regulation (EC) 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community Statistics relating to the trading of goods between Member States.	COM (2008) 58 final, 7 February 2008	
Statistics	Council Directive 2001/109/EC of the European Parliament and Council of 19 December 2001 concerning statistical surveys to be carried out by the Member States in order to determine the production potential of plantations of certain species of fruit trees		
Statistics	Council Directive 93/23/EEC of 1 June 1993 on the statistical surveys to be carried out on pig production		Regulation (EC) No 1165/2008 of the European Parliament and of the Council of 19 November 2008 concerning livestock and meat statistics and repealing Council Directives 93/23/EEC, 93/24/EEC and 93/25/EEC.
Statistics	Council Directive 93/24/EEC of 1 June 1993 on the statistical surveys to be carried out on bovine animals		See above
Statistics	Council Regulation (EEC N) 3924/91 of 19 December 1991 on the establishment of a Community survey of industrial production		
Statistics	Council Regulation (EC, Euratom) No 58/97 of 20 December 1996 concerning structural business statistics		Regulation (EC) 295/2008 of EP and Council of 11 March 2008 concerning structural business statistics
Taxation and Customs	Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes (Common system of value added tax: uniform basis of assessment); Council Regulation 2005/17777/EC laying down implementing measures for Directive 77/388/EC		Council Directive 2006/112/EC of 28 November 2006 on the Common system of value added tax
Taxation and Customs	<i>see above</i>		Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services
Taxation and Customs	<i>see above</i>	COM(2004)728	partly adopted (mini one stop shop) in Council Regulation 143/2008 on cooperation between tax authorities
Taxation and Customs	<i>see above</i>	COM(2007)747 and COM(2007)746 of 28 Nov. 2007	
Taxation and	<i>see above</i>	COM(2009)21 of 28	

Priority Area	(1) Stock of regulation (Main EC legal acts imposing information obligations until 2004)	(2) Proposals to revise EC acts listed under (1)	(3) Acts revising EC Acts listed under (1)
Customs		Jan 2009	
Transport	Council Regulation (EEC) No 3820/85 of 20 December 1985 on the harmonization of certain social legislation relating to road transport, as amended by Directive 2003/59/EC of the European Parliament and of the Council of 15 July 2003 on the initial qualification and periodic training of drivers of certain road vehicles for the carriage of goods or passengers		Regulation (EC) No 561/2006 of the European Parliament and of the Council of 15 March 2006 on the harmonisation of certain social legislation relating to road transport and amending Council Regulations (EEC) No 3821/85 and (EC) No 2135/98 and repealing Council Regulation (EEC) No 3820/85
Transport	Directive 2004/49/EC of the European Parliament and of the Council of 29 April 2004 on safety on the Community's railways and amending Council Directive 95/18/EC on the licensing of railway undertakings and Directive 2001/14/EC on the allocation of railway infrastructure capacity and the levying of charges for the use of railway infrastructure and safety certification (Railway Safety Directive)		Directive 2008/57/EC of the European Parliament and of the Council of 17 June 2008 on the interoperability of the rail system within the Community (Recast)
Working environment/ employment relations	Directive 89/391/EEC of 12 June 1989 on the introduction of measures to encourage improvements in the safety and health of workers at work		Directive 2007/30/EC of the European Parliament and of the Council of 20 June 2007 amending Council Directive 89/391/EEC, its individual Directives and Council Directives 83/477/EEC, 91/383/EEC, 92/29/EEC and 94/33/EC with a view to simplifying and rationalising the reports on practical implementation
Working environment/ employment relations	Directive 92/57/EEC of 24 June 1992 on the implementation of minimum safety and health requirements at temporary or mobile construction sites		

Annex 2: Results of EU and national mapping

Priority area	EU Act	EU Mapping			National Mapping			
		Number of EU IOs	Number of EU possibilities	Total	Number of national IOs conforming strictly to EU requirements	Number of EU possibilities used at national level	Number of national IOs going beyond EU requirement and not deriving from possibilities	Total
Agriculture and Agricultural Subsidies	Commission Regulation (EC) No 1291/2000 of 9 June 2000 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products	9		9	243			243
Agriculture and Agricultural Subsidies	Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and Commission Regulations (EC) No 795/2004 and 796/2004	20		20	680			680
Agriculture Total		29		29	923			923
Annual Accounts / Company Law	Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State	5		5	141		4	145
Annual Accounts / Company Law	First Council Directive 68/151/EEC of 9 March 1968 on co-ordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies	1		1	97		3	100
Annual Accounts / Company Law	Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies	3	4	7	176	9	24	209
Annual Accounts / Company Law	Second Council Directive 77/91/EEC of 13 December 1976 on coordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies	13	17	30	564		74	638
Annual Accounts / Company Law	Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts	2		2	67		8	75
Annual Accounts / Company Law	Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies	10	2	12	281	15	16	312

Priority area	EU Act	EU Mapping			National Mapping			
		Number of EU IOs	Number of EU possibilities	Total	Number of national IOs conforming strictly to EU requirements	Number of EU possibilities used at national level	Number of national IOs going beyond EU requirement and not deriving from possibilities	Total
Annual Accounts / Company Law	Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies	8	1	9	237		18	255
Annual Accounts / Company Law	Twelfth Council Company Law Directive 89/667/EEC of 21 December 1989 on single-member private limited-liability companies	3		3	78		7	85
Company Law Total		45	24	69	1641	24	154	1819
Cohesion policy	Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds	6		6	168		1	169
Cohesion policy Total		6		6	168		1	169
Environment	Council Directive 96/61/EC of 24 September 1996 concerning integrated pollution prevention and control	5		5	153		28	181
Environment	Council Directive 96/82/EC of 9 December 1996 on the control of major-accident hazards involving dangerous substances	7		7	208		17	225
Environment	Directive 2000/53/EC of the European Parliament and of the Council of 18 September 2000 on end-of life vehicles - Commission Statements	7		7	174		17	191
Environment	Directive 2002/96/EC of the European Parliament and of the Council of 27 January 2003 on waste electrical and electronic equipment (WEEE)	8	1	9	210	27	20	257
Environment	Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste	16	1	17	433	26		459
Environment Total		43	2	45	1178	53	82	1313
Financial Services	Directive 2002/83/EC of the European Parliament and of the Council of 5 November 2002 concerning life assurance	19		19	537		19	556
Financial Services	Directive 2006/48/EC of the European Parliament and of the Council of 14 June 2006 relating to the taking up and pursuit of the business of credit institutions	19	4	23	458	74	16	548

Priority area	EU Act	EU Mapping			National Mapping			
		Number of EU IOs	Number of EU possibilities	Total	Number of national IOs conforming strictly to EU requirements	Number of EU possibilities used at national level	Number of national IOs going beyond EU requirement and not deriving from possibilities	Total
Financial Services	Directive 2006/49/EC of the European Parliament and of the Council of 14 June 2006 on the capital adequacy of investment firms and credit institutions	11		11	239		2	241
Financial Services Total		49	4	53	1234	74	37	1345
Fisheries	Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to the common fisheries policy	11	1	12	246	2	16	264
Fisheries Total		11	1	12	246	2	16	264
Food Safety	Council Directive 2000/29/EC of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community	8		8	222		16	238
Food Safety	Council Regulation (EC) No 1/2005 of 22 December 2004 on the protection of animals during transport and related operations	12		12	325			325
Food Safety	Council Regulation (EC) No 21/2004 of 17 December 2003 establishing a system for the identification and registration of ovine and caprine animals	5		5	138			138
Food Safety	Directive 2000/13/EC of the European Parliament and of the Council of 20 March 2000 on the approximation of the laws of the Member States relating to the labelling, presentation and advertising of foodstuffs	1		1	85		5	90
Food Safety	Directive 98/6/EC of the European Parliament and of the Council of 16 February 1998 on consumer protection in the indication of the prices of products offered to consumers	1		1	28		3	31
Food Safety	Regulation (EC) No 1760/2000 of the European Parliament and of the Council of 17 July 2000 establishing a system for the identification and registration of bovine animals and regarding the labelling of beef and beef products	8		8	222			222

Priority area	EU Act	EU Mapping			National Mapping			
		Number of EU IOs	Number of EU possibilities	Total	Number of national IOs conforming strictly to EU requirements	Number of EU possibilities used at national level	Number of national IOs going beyond EU requirement and not deriving from possibilities	Total
Food Safety	Regulation (EC) No 1830/2003 of the European Parliament and of the Council of 22 September 2003 concerning the traceability and labelling of genetically modified organisms and the traceability of food and feed products produced from genetically modified organisms	3		3	81			81
Food Safety Total		38		38	1101		24	1125
Pharmaceutical legislation	Directive 2001/20/EC of the European Parliament and of the Council of 4 April 2001 on the approximation of the laws, regulations and administrative provisions of the Member States relating to the implementation of good clinical practice in the conduct of clinical trials on medicinal products for human use	14		14	389		6	395
Pharmaceutical legislation	Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use	23		23	689		12	701
Pharmaceutical legislation Total		37		37	1078		18	1096
Public Procurement	Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors	4		4	107		3	110
Public Procurement	Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts	4	1	5	113	26	4	143
Public Proc. Total		8	1	9	220	26	7	253
Statistics	Council Directive 93/23/EEC of 1 June 1993 on the statistical surveys to be carried out on pig production	2		2	56		2	58
Statistics	Council Directive 93/24/EEC of 1 June 1993 on the statistical surveys to be carried out on bovine animal production	2		2	57		1	58

Priority area	EU Act	EU Mapping			National Mapping			
		Number of EU IOs	Number of EU possibilities	Total	Number of national IOs conforming strictly to EU requirements	Number of EU possibilities used at national level	Number of national IOs going beyond EU requirement and not deriving from possibilities	Total
Statistics	Council Regulation (EC, Euratom) No 58/97 of 20 December 1996 concerning structural business statistics	1		1	48		4	52
Statistics	Council Regulation (EEC) No 3924/91 of 19 December 1991 on the establishment of a Community survey of industrial production	1		1	31		5	36
Statistics	Directive 2001/109/EC of the European Parliament and of the Council of 19 December 2001 concerning the statistical surveys to be carried out by the Member States in order to determine the production potential of plantations of certain species of fruit trees	1		1	27			27
Statistics	Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States	1		1	35		2	37
Statistics Total		8		8	254		14	268
Taxation and Customs	Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax	25	9	34	731	103	34	868
Taxation and Customs Total		25	9	34	731	103	34	868
Transport	Directive 2004/49/EC of the European Parliament and of the Council of 29 April 2004 on safety on the Community's railways	6		6	131		15	146
Transport	Regulation (EC) No 561/2006 of the European Parliament and of the Council of 15 March 2006 on the harmonisation of certain social legislation relating to road transport	2		2	54			54
Transport Total		8		8	185		15	200
Working env. / employment relations	Council Directive 89/391/EEC of 12 June 1989 on the introduction of measures to encourage improvements in the safety and health of workers at work	4		4	120		16	136

Priority area	EU Act	EU Mapping			National Mapping			
		Number of EU IOs	Number of EU possibilities	Total	Number of national IOs conforming strictly to EU requirements	Number of EU possibilities used at national level	Number of national IOs going beyond EU requirement and not deriving from possibilities	Total
Working env. / employment relations	Council Directive 92/57/EEC of 24 June 1992 on the implementation of minimum safety and health requirements at temporary or mobile construction sites (eighth individual Directive within the meaning of Article 16 (1) of Directive 89/391/EEC)	3		3	93		6	99
Working environment / employment relations Total		7		7	213		22	235
Grand Total		314	41	355	9172	282	424	9878

Source: Consortium

Annex 3: Overview of the administrative costs in all priority areas

Priority Area	Estimated range of administrative costs (in €)
Agriculture and Agricultural Subsidies*	3.900.000.000 to 4.400.000.000
Annual accounts / Company law	22.500.000.000 to 26.500.000.000
Cohesion policy	860.000.000 to 1.100.000.000
Environment	680.000.000 to 900.000.000
Financial services	1.150.000.000 to 1.400.000.000
Fisheries	75.000.000 to 85.000.000
Food Safety	5.400.000.000 to 5.800.000.000
Pharmaceutical legislation	910.000.000 to 930.000.000
Public Procurement	200.000.000 to 280.000.000
Statistics	650.000.000 to 970.000.000
Taxation and Customs	72.000.000.000 to 80.000.000.000
Transport	3.000.000.000 to 3.100.000.000
Working environment / employment relations	4.000.000.000 to 5.000.000.000
TOTAL	115.325.000.000 to 130.465.000.000

Source: Consortium. More precise figures will be provided later in 2009.

* Data for the main agricultural regulation (the Single Payment Scheme) are based on an extrapolation of figures from 5 Member States, each of them corresponding to one typical SPS option. Most of these figures have been retrieved from an early application of the EU SCM (Ramboll Management, Study to assess the administrative burden on farms arising from the CAP. A report for the European Commission, October 2007).

Annex 4: The EU 'Standard Cost Model'

In October 2005, the Commission proposed a common EU methodology for measuring administrative costs imposed by legislation - both existing and planned legislation. This methodology is based on the different variants of Standard Cost Models applied in a large number of Member States (for more detailed information on SCM developments, see the SCM network website: <http://www.administrative-burdens.com/>). An operational manual for applying the EU model has been integrated in the Commission's Impact Assessment Guidelines, and Annex 10 of these Guidelines:

http://ec.europa.eu/governance/impact/docs/sec_2005_0791_anx_10_en.pdf.

The benefits of the EU Standard Cost Model include:

- bringing clarity about possible differences in procedures followed by the EU institutions and different Member States;
- facilitating cross-country or cross-policy area comparisons, benchmarking and the development of best practices;
- offering economies of scale in terms of data collection and validation.

How are administrative costs calculated?

Administrative costs are measured on the basis of the average cost of the required action (Price) multiplied by the total number of actions performed per year (Quantity).

- **Price:** The price per activity will be generally estimated by multiplying a tariff (based on average labour cost per hour including prorated overheads) and the time required per action. Where appropriate, other types of cost, such as the cost of equipment or supplies will be taken into account.
- **Quantity:** The quantity will be calculated as the frequency of required actions multiplied by the number of entities concerned.

Multiplying these elements gives the basic SCM formula:

$$\sum P \times Q$$

where P (for Price) = Tariff x Time
and Q (for Quantity) = Number of entities concerned x Frequency

Administrative costs versus administrative burdens

A distinction should be made between information that would be collected and processed by businesses even in the absence of the legislation and information that is solely collected because of a legal obligation¹. The former are called business as usual costs, the latter administrative burdens. Added together the administrative burdens and business as usual costs are the administrative costs.

The overall purpose of the EU SCM measurement project is to measure the administrative costs and identify unnecessary administrative burdens for suppression. Administrative costs will be assessed on the basis of specific quantitative parameters (e.g. number of hours required by specific activities). As for business as usual costs, they will be expressed as a percentage of total administrative costs. In order to keep the model as simple as possible, this overall percentage will be determined on the basis of expert judgment and/or qualitative data collected during interviews with businesses². Such overall indication will be sufficient to target reduction proposals at the activities that businesses would stop carrying out in the absence of legal requirements.

In order to improve data analysis (identification and comparison of the most burdensome types of obligation across various sectors, etc.), the EU ‘Standard Cost Model’ also provides a typology on the nature of the information obligations and a typology on the nature of required actions.

Types of information obligations

1. **Notification of (specific) activities or events** (e.g. for transportation of dangerous cargoes; when an accident affects the environment)
2. **Submission of (recurring) reports** (e.g. annual accounts)
3. **Information labelling for third parties** (e.g. energy labelling of domestic appliances; price labelling)
4. **Non labelling information for third parties** (e.g. financial prospectus; disclosure obligation of employers towards employees)
5. **Application for individual authorisation or exemption**, i.e. obligation to fulfil each time a particular task has to be carried out (e.g. building permits; road transporters applying to be exempted from Sunday driving ban)
6. **Application for general authorisation or exemption** (e.g. licence granting permission to engage in an activity such as banking or liquor selling)
7. **Registration** (e.g. entry in a business register or a professional list)
8. **Certification of products or processes**, i.e. obligation to deliver a certificate (e.g. treatment facilities having to issue a certificate of destruction of a vehicle) or to get a certificate (e.g. aeronautical products and organisations involved in their design, production and maintenance must get the certification of the European Aviation Safety Agency - EASA)

¹ Most businesses would for instance continue to collect and provide information on what they sell and what they buy, or to inform their shareholders. By contrast some data required for macro-economic statistics are pure administrative burdens.

² Experience shows that quantification of *business as usual costs* is difficult and rather subjective. It is an assessment of the hypothetical situation of which business processes would be put in place in the absence of legislation.

9. **Inspection on behalf of public authorities** (e.g. businesses having to monitor conditions for employees)
10. **Cooperation with audits & inspection by public authorities** or those appointed by them (e.g. obligation for business to cooperate with working conditions inspection), **including maintenance of appropriate records** (e.g. obligation for treatment facilities to keep records of the particulars of waste electronic equipment entering and leaving the treatment facility; obligation for hotels to keep a visitor register book; these records must be presented during the inspection).
11. **Application for subsidy or grant** (e.g. to structural or cohesion funds).
12. **Other.**

Some EU legislative acts and proposals also mention the possibility for Member States to ask for additional information (i.e. "...Member States may ... require the inclusion of other statements in the annual accounts in addition to the documents referred to in the first subparagraph ..."). Such possibilities are not to be understood as EU IOs, insofar as Member States are not obliged to ask that information. Nevertheless such possibilities will be documented as they often pave the way for Member States additions (gold-plating).

Types of required actions

1. **Familiarising with the information obligation**
2. **Training members and employees about the information obligations**
3. **Retrieving relevant information from existing data**
4. **Adjusting existing data**
5. **Producing new data**
6. **Designing information material (e.g. leaflet conception)**
7. **Filling forms and tables**, including recordkeeping
8. **Holding meetings** (internal/external with an auditor, lawyer and the like)
9. **Inspecting and checking** (including assistance to inspection by public authorities)
10. **Copying** (reproducing reports, producing labels or leaflets)
11. **Submitting the information to the relevant authority** (e.g. sending it to the relevant authority)
12. **Filing the information**
13. **Buying (IT) equipment & supplies** (e.g. labelling machines, ...)
14. **Other**

Annex 5: Fast Track Actions for Reducing Administrative Burdens presented in 2007 – State of Play as of 31 December 2008

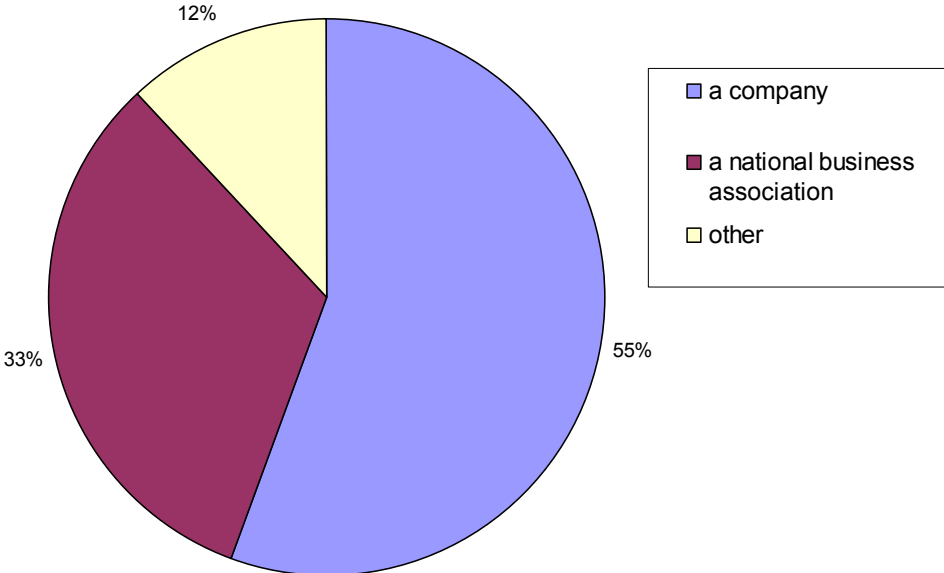
Areas	Change pursued	Proposal	Status
Executive measures			
Energy crops Commission regulation 1973/2004.	Reduce reporting obligation for farmers		Adopted. Regulation 270/2007 of 13/03/2007
Export Refunds for agricultural products Commission regulation 800/1999.	Ease the requirements concerning the documentary proof to be delivered by operators in order to receive export refunds for exporting certain agricultural products.		Adopted. Regulation 1001/2007 of 29/08/2007
Statistics on the information society Regulation 808/2004.	Simplify ordinary and sector questionnaire in annual Commission Regulation, thus easing the administrative burdens for respondents.		Adopted. Regulation 847/2007 of 18/07/2007
Hygiene on fishing vessels Regulation 853/2004.	Remove unnecessary requirements for small fishing vessels.		Adopted. Regulation 1243/2007 of 24/10/2007
“Omnibus” package			
Company law Directives 78/855 and 82/891.	Remove the requirement of drawing up an independent expert report in the case of a merger or a division if all shareholders renounce to it.	Proposal adopted on 7/03. COM (2007) 91.	Adopted. Directive 2007/63/EC of 13/11/2007
Transport documents Regulation no. 11.	Remove outdated requirements (from 1960) to provide a series of information on tariffs, agreements, price deals and transport when transporting goods across national borders within the EU.	Proposal adopted on 7/03. COM (2007) 90.	Adopted. Council Regulation 569/2008 of 13/6/2008
HACCP (Hazard Analysis and Critical Control Point), food hygiene Regulation 852/2004.	Exempt micro-enterprises from certain HACCP requirements, thereby not imposing the same burdens on small bakers, grocery shops, market stalls etc. as on large supermarkets.	Proposal adopted on 7/03. COM (2007) 90.	Blocked in Council (COREPER on 7/5/2008)
Stand-alone proposals			
Statistics on farmers Directives 93/23, 93/24 and 93/25.	Simplify and reduce the frequency of agricultural statistics to once a year for surveys in member states with pig populations smaller than 3 million heads and cattle population smaller than 1.5 million heads.	Proposal adopted on 22/03. COM (2007) 129	Adopted. Regulation 1165/2008 of the EP and Council of 19/11/2008
Road haulage Directive 96/26.	Introduce electronic register to enhance exchange of data and a simplified and standardized format for the Community licence, certified copies and the driver attestation.	Proposal adopted on 23/05. COM (2007) 263 and COM (2007) 265	European Parliament: 1 st reading on 20/05/08. Council: political agreement at Transport Council on 13/6/2008.
Dangerous goods Directive 96/35.	Simplify the administrative procedures both for public authorities (EU or national) and for private bodies.	Proposal adopted. COM (2006) 852	Adopted. Directive 2008/68/EC of 24/09/2008

Annex 6: Fast Track Actions for Reducing Administrative Burdens presented in 2008 – State of Play as of 31 December 2008

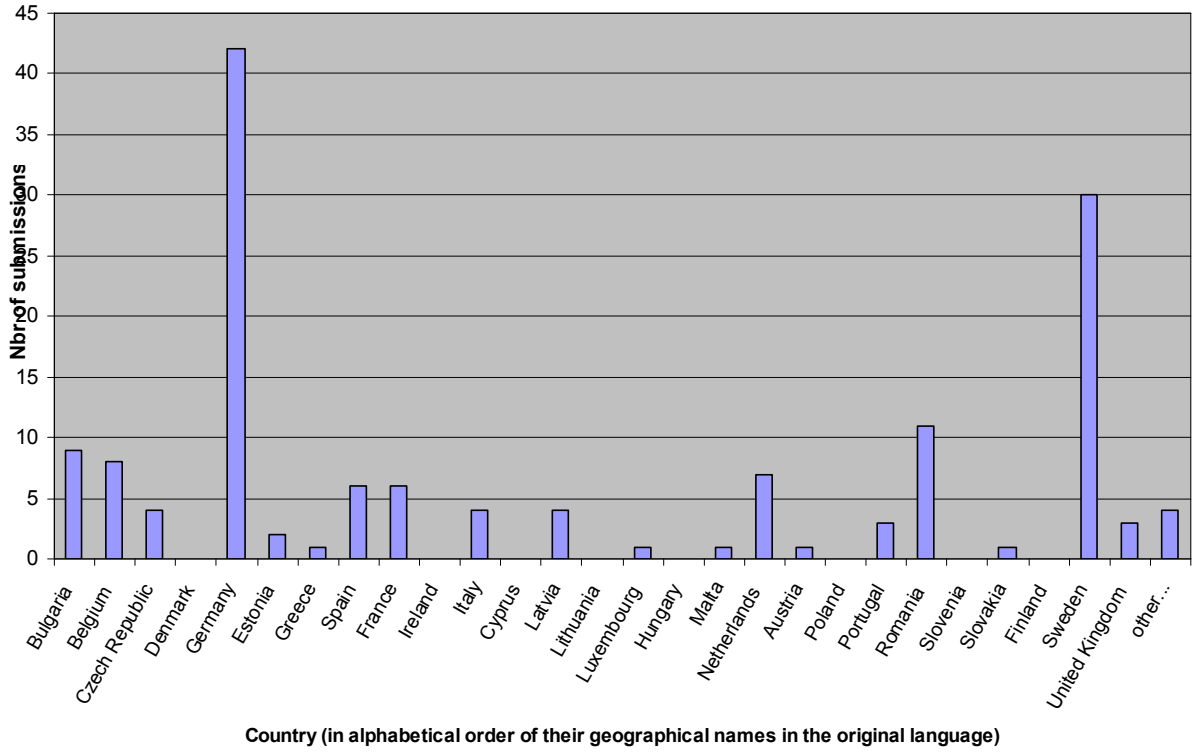
Areas	Change pursued	Proposal	Status
Notification of placing radio-telecom equipment on the market Directive 99/5/EC.	Implementation of a one-stop electronic notification facility, that relays the information from the manufacturer to the member states authorities to communicate the intention to place certain equipment on the market.	No need for legislative change	Application tested in January 2008 and in use since.
Executive measures			
Control procedures on modified starches Commission regulation 1722/93.	Simplification of control procedures on modified starches by increasing the threshold below which these procedures do not apply.	Draft measure was tabled for discussion and voted in management committee on 13/03/2008.	Adopted Commission Regulation 491/2008 of 3/06/2008
Harmonisation of VOC definitions Commission decision 2002/739.	Harmonise the definition of a volatile organic compound (VOC) between Directive 2004/42/EC and Commission Decision 2002/739/EC.	Draft measure was discussed and agreed in the relevant committee.	Adopted Commission Decision C(2008)4453 of 13/08/2008
Notifications related to the emissions of non-road mobile machineries Directive 97/68/EC.	Remove the administrative burdens arising from the notification requirements under the flexibility scheme and falling on Member States' approval authorities and manufacturers.	The draft measure was circulated in May 2008.	Under consideration.
Legislative measures			
<i>“Omnibus” packages</i>			
Company law 1st and 11th Directives (68/151/EEC and 89/666/EEC)	- Eliminate the costs of publishing, in the national gazette, information that has already been disclosed in the commercial register. - Member States should not require the translation and the certification of the translation to be made in their respective country.	Proposal adopted on 17.4.2008 COM(2008) 194	Under discussion in European Parliament and Council. EP 1 st reading on 19/11/2008 with several amendments.
Accounting and auditing 4th and 7th Directives (78/660/EEC and 83/349/EEC)	- Elimination of certain disclosure requirements (formation expenses and breakdown of net turnover) from the Directive. - Clarification of the relationship between the IAS Regulation 1606/2002 and the 7th Directive.	Proposal adopted on 17.4.2008 COM(2008) 195	Under discussion in European Parliament and Council. EP plenary scheduled for 18th December.
<i>Stand-alone measures</i>			
Labelling of batteries Directive 2006/66/EC.	Clarifying that batteries lawfully placed on the market before 26 September 2008 do not have to be withdrawn from the market or relabelled after this date..	Proposal adopted on 16.4.2008 COM(2008) 211	Adopted. Directive 2008/103/EC of the EP and Council of 19/11/2008
Intrastat Regulation 638/2004.	Simplification of Community statistics relating to the trading of goods between Member States with a view to alleviate the statistical reporting of economic operators, in particular SMEs.	Proposal adopted on 7.2.2008 COM (2008) 58	Under discussion in EP and Council. EP 1 st reading on 21/10/08 with amendments. Agreement likely early in 2009.
Revision of the legal basis of Variation Regulations Directives 2001/82/EC & 2001/83/EC	Review the legal bases of the Variations Regulations in order to bring full harmonisation of the variations rules within the EU. This will make the regulatory framework governing changes to medicinal products (e.g. change in the packaging, ...) clearer, simpler and more flexible.	Proposal adopted on 4.3.2008 COM (2008) 123	Under discussion in European Parliament and Council. EP 1 st reading on 22/10/2008 with amendments.

Annex 7: Online consultation on the reduction of AB - Results for 2008

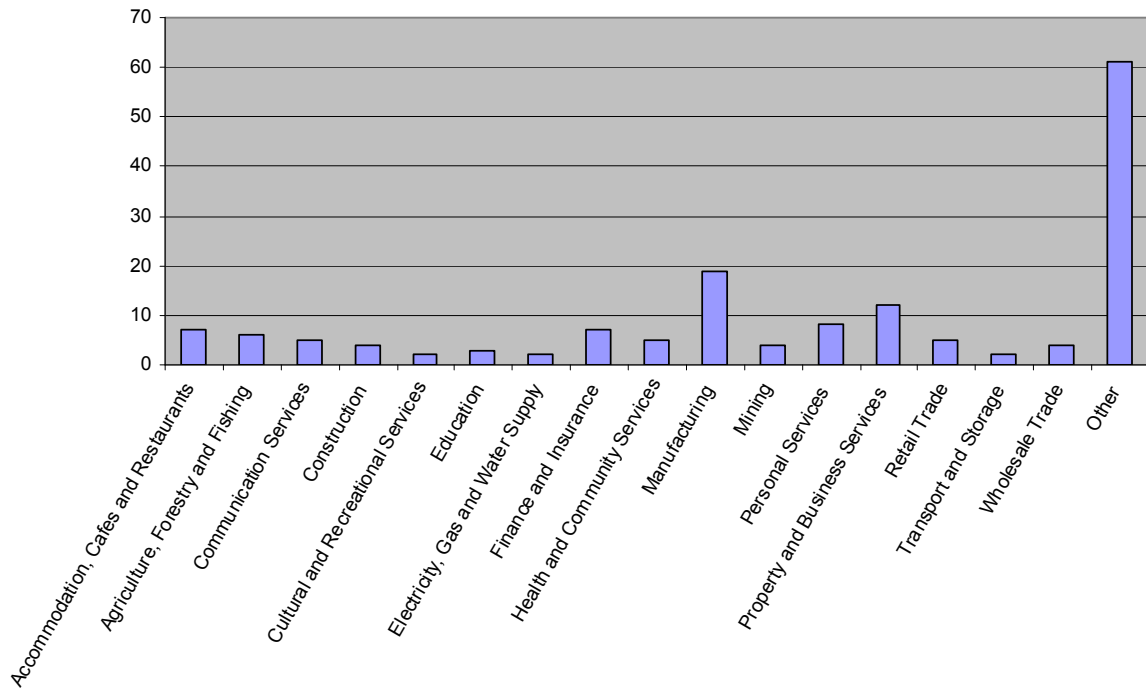
Type of respondents



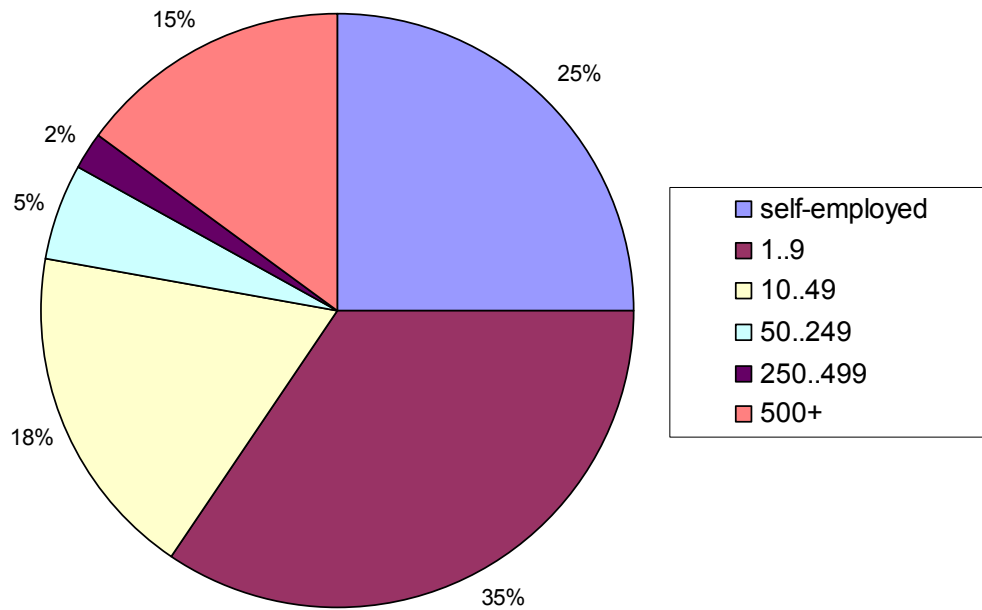
Geographical origin of respondents



Respondents' sector of activities



Respondents' size (number of employees)



Annex 8: High Level Group of Independent Stakeholders on Administrative Burdens

1/ Composition of the Group

Members	Profile
STOIBER Edmund	Chair of the High-Level Group Former Minister-President of Bavaria
BERGER Roland	Head of Roland Berger Management Consultancy
CARVALHO GOUCHA Gabriel Côrte-Real de	General Counsel of the Mirpuri Investments Group, Vice President for Institutional and International Relations of PME Portugal (an Association of SMEs). Representative of PME Portugal in the Commission for “Desformalização” of the Ministry of Justice
FRITSCH Annika	Senior Tax Specialist Specialist in the areas of taxes and corporate law and coordinator of Better Regulations at Företagarna
GIBBONS Michael	Company Director with specialist energy sector expertise; independent regulatory expert
HONTELEZ John	Secretary General of the European Environmental Bureau (EEB)
ILLY Riccardo	Chairman of Gruppo Illy Former President of the Region Friuli-Venezia-Giulia and President of the Assembly of European Regions
LINSCHOTEN Robin	Former Chairman of the Dutch Advisory Board on Administrative Burdens (Actal)
LUDEWIG Johannes	Executive Director Community of European Railway and Infrastructure Companies (CER). Chairman of the German National Regulatory Control Council
MENDEZ Candido	General Secretary of the UGT-E (Unión General de Trabajadores- Espana) and former President of ETUC
MOLLERUP Paul	Managing Director of the Danish Federation of Small and Medium-sized Enterprises (DFSME), HÅNDAERKSRÅDET
MURRAY Jim	Former Director of BEUC, the European Consumers Organisation (Brussels). Previously Director of the Office of Consumer Affairs and Fair Trade in Ireland
PESONEN Pekka Juhana	State Secretary - Finnish Ministry of Agriculture and Forestry. Secretary General of COPA and COGECA. Formerly dairy and livestock advisor in Brussels; employee with by Valio Ltd, Finnish dairy company. M.Sc.Agric. at Helsinki University
POTDEVIN Jacques	Certified public accountant and auditor Chairman of Jacques Potdevin & Associés (JPA Paris), CEO of JPA International and JPA Consulting International. Senior lecturer to the French Business School HEC (Hautes Etudes Commerciales)

TELICKA Pavel	Senior Advisor at the European Policy Centre (EPC). Former European Commissioner co-responsible for the portfolio of Health and consumer protection with Commissioner David Byrne (in 2004)
Observers	Profile
LEHNE Klaus-Heiner	Member of the European Parliament
MAIJ-WEGGEN Johanna	Member of the Committee of the Regions

2/ Meetings in 2008

1. 17 January: HLG constituted; Rules of Procedure adopted
2. 26 February (Special meeting on FTA): FTA package 2008 presented and discussed in detail
3. 16 April: Opinion on FTA package 2008 finalised and adopted. Presentation of the state of play of the Programme on Administrative Burden Reduction
4. 29 May: Priority Area Company Law / Annual accounts: presentation and debate.
5. 10 July: Opinion on the Priority Area Company Law / Annual Accounts adopted (incl. the possibility given to MS to exempt micro entities from the scope of the accounting directives; estimated ABR potential € 7billion)
6. 18 September: Opinion on the first batch of “offline suggestions” adopted. Launch of the “Best Idea Award” competition
7. 22 October: Opinion on the Priority Area Taxation (promoting e-invoicing and offering a potential of ABR evaluated up to €18 billion) adopted. First debate on the Priority Area Agriculture and Agricultural Subsidies
8. 10 December: Opinion on the Priority Area Public Procurement adopted

For further presentations to the HLG, e.g. on the reform of the control regulation in the fisheries sector, please refer to the HLG website.

3/ Meetings planned for 2009

1. 20 January: Priority areas Food Safety and the Opinion Opinion on the second batch of “offline suggestions”. Report on UK approach by State Secretary William Sargent

2. 5 March: Priority Areas Pharmaceuticals, Transport and Agriculture. Discussion on the 3rd progress report
3. 16 and 17 April: Priority Areas Working Environment and Employment Relations and Environment
4. 28 May: Priority Areas Taxation (excl. e-invoicing) and Fisheries
5. 8 and 9 July: Priority Areas Financial Services and Statistics
6. 17 September: Priority Areas Cohesion
7. Further meetings are scheduled on 29 October and 10 December

Annex 8: High Level Group of Independent Stakeholders on Administrative Burdens

1/ Composition of the Group

Members	Profile
STOIBER Edmund	Chair of the High-Level Group Former Minister-President of Bavaria
BERGER Roland	Head of Roland Berger Management Consultancy
CARVALHO GOUCHA Gabriel Côrte-Real de	General Counsel of the Mirpuri Investments Group, Vice President for Institutional and International Relations of PME Portugal (an Association of SMEs). Representative of PME Portugal in the Commission for “Desformalização” of the Ministry of Justice
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5. 8 and 9 July: Priority Areas Financial Services and Statistics
6. 17 September: Priority Areas Cohesion
7. Further meetings are scheduled on 29 October and 10 December

Annex 9: Action Programme for Reducing Administrative Burdens in the EU (2007-2012) - Proposals to extend the list of EU acts to be measured

Important preliminary remark: This annex includes two types of acts:

1. acts for which reduction of administrative burdens was already achieved but either not quantified or not taken into account in the Action Programme
2. acts for which future reduction proposals will be proposed and measured

Priority area	Original EU act
Agriculture and Agricultural Subsidies	Commission Regulation (EC) No 2295/2003 of 23 December 2003 introducing detailed rules for implementing Council Regulation (EEC) No 1907/90 on certain marketing standards for eggs
Agriculture and Agricultural Subsidies	Regulation (EC) No 1580/2007 laying down implementing rules of Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector as regards marketing standards
Agriculture and Agricultural Subsidies	Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation)
Agriculture and Agricultural Subsidies	Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD)
Annual Accounts / Company Law	Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE)
Cohesion policy	NO EXTENSION
Environment	Regulation (EC) No 2037/2000 of the European Parliament and of the Council of 29 June 2000 on substances that deplete the ozone layer
Environment	Directive 98/8/EC of the European Parliament and of the Council concerning the placing of biocidal products on the market
Financial Services	Directive 2000/46/EC on the taking up, pursuit of and prudential supervision of the business of electronic money institutions ('Electronic Money Directive')
Financial Services	Regulation (EC) No 2560/2001 of the European Parliament and the Council on cross-border payments in euro
Financial Services	Council Directive 85/611/EEC of 20 December 1985 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities
Fisheries	NO EXTENSION
Food safety	Commission Decision 2001/881/EC on import controls to abolish border inspections posts between EC and Switzerland
Food safety	Regulation (EC) No 1774/2002 laying down health rules concerning animal byproducts not intended for human consumption
Food safety	Council Directive 96/25/EC of 29 April 1996 on the circulation of feed

Priority area	Original EU act
	materials and Commission Directive 98/67/EC
Food safety	Council Directive 89/107/EEC of 21 December 1988 on the approximation of laws of the Member States concerning food additives authorised for use in foodstuffs intended for human consumption and Regulation (EC) No 2232/96 of the European Parliament and of the Council of 28 October 1996 laying down a Community procedure for flavouring substances used or intended for use in or on foodstuffs (amended by Regulation (EC) No 1331/2008)
Pharmaceuticals	Directive 2001/82/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to veterinary medicinal products
Public Procurement	NO EXTENSION - Both directives for public procurement are part of the original list.
Statistics	Statistics on the information society Regulation 808/2004.
Statistics	Short term statistics (STS) Regulation (EC) 1165/98.
Statistics	Council Directive 95/57/EC of 23 November 1995 on the collection of statistical information in the field of tourism.
Statistics	Council Regulation 1172/98 on statistical returns in respect of the carriage of goods by road.
Statistics	Council directive 95/64/EC of 8 December 1995 on statistical returns in respect of carriage of goods and passengers by sea.
Taxation and Customs	Community Customs Code (CC) Council Regulation (EEC) No 2913/92 and Customs Code Implementing Provisions (CCIP) Commission Regulation (EEC) No 2454/93
Taxation and Customs	Eighth Council Directive 79/1072/EEC of 6 December 1979 on the harmonization of the laws of the Member States relating to turnover taxes - Arrangements for the refund of value added tax to taxable persons not established in the territory of the country
Transport	Council Directive 96/26/EC of 29 April 1996 on admission to the occupation of road haulage operator and road passenger transport operator and mutual recognition of diplomas, certificates and other evidence of formal qualifications intended to facilitate for these operators the right to freedom of establishment in national and international transport operations
Transport	Council Directive 96/35/EC of 3 June 1996 on the appointment and vocational qualification of safety advisers for the transport of dangerous goods by road, rail and inland waterway
Transport	Regulation No 11 concerning the abolition of discrimination in transport rates and conditions, in implementation of Article 79(3) of the Treaty establishing the European Economic Community
Transport	Council Directive 94/57/EC of 22 November 1994 on common rules and standards for ship inspection and survey organizations and for the relevant activities of maritime administrations

Priority area	Original EU act
Transport / Taxation and Customs	<p>Council Regulation (EEC) n°2913/92 of 12 October 1992 establishing the Community Customs Code and Regulation (EC) n°450/2008 laying down the Community Customs Code</p> <p>+ Council Directive 89/662/EEC of 11 December 1989 concerning veterinary checks in intra- Community trade with a view to the completion of the internal market</p> <p>+ Council Directive 90/425/EEC of 26 June 1990 concerning veterinary and zootechnical checks applicable in intra- Community trade in certain live animals and products with a view to the completion of the internal market</p> <p>+ Council Directive 2000/29/EC of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community</p>
Transport	<p>Directive 2002/6/EC of the European Parliament and of the Council of 18 February 2002 on reporting formalities for ships arriving in and/or departing from ports of the Member States of the Community</p>
Working environment/ employment relations	<p>Directive 94/45/EC on the establishment of a European Works Council or a procedure in Community-scale undertakings and Community-scale groups of undertakings for the purposes of informing and consulting employees</p>
Working environment/ employment relations	<p>Directive 2004/37/EC of the European Parliament and of the Council of 29 April 2004 on the protection of workers from the risks related to exposure to carcinogens or mutagens at work</p>

Annex 10: National targets and deadlines for reducing administrative burdens - State of Play (31 December 2008)

	Austria	Belgium	Bulgaria	Cyprus	Czech Rep.	Denmark	Estonia	Finland	France	Germany	Greece	Hungary	Ireland	Italy	Latvia	Lithuania	Luxembourg	Malta	Netherlands	Poland	Portugal	Romania	Slovakia	Slovenia	Spain	Sweden	UK
Target (%)	-25%			-20%	-20%	-25%			-25%	-25%	-25%	-25%	-25%	-25%	-25%			-15%	-25%	-25%	-25%	-25%	-25%	-25%	-30%	-25%	-25%
Deadline	2010			2012	2010	2010			2011	2011	2012	2012	2012	2012	2013			2012	2011	2010	2012	2012	2012	2012	2012	2010	2010

21 Member States have officially announced their national target and deadline.

Legend

- For the Netherlands, this is the second reduction of 25% in a row
- For Poland and Malta, the target applies to selected priority areas

Annex 11: Administrative Burdens measurements at Member State level - State of Play (31 December 2008)

	Austria	Belgium	Bulgaria	Cyprus	Czech Rep.	Denmark	Estonia	Finland	France	Germany	Greece	Hungary	Ireland	Italy	Latvia	Lithuania	Luxembourg	Malta	Netherlands	Poland	Portugal	Romania	Slovakia	Slovenia	Spain	Sweden	UK
Agriculture	Full	Full	No	No	Full	Full	Full	Full	Partial	Full	No	Planned	Partial	Full	Partial	Full	No	No	Full	Planned	No	Planned	Planned	Full	Full	Full	Full
Company Law	Full	Planned	No	Planned	Full	Full	Full	Full	Partial	Full	No	Planned	Partial	Full	Partial	Full	No	No	Full	Planned	No	Planned	Planned	Full	Partial	Full	Full
Cohesion Policy	Full	Full	No	No	Full	Full	Full	Full	Planned	Full	No	Planned	Partial	Full	Full	Full	No	No	Full	Planned	No	Planned	Planned	Full	Full	Full	Full
Employment	Full	Planned	No	Planned	Full	Full	Full	Full	Partial	Full	No	Planned	Partial	Full	Partial	Full	Planned	No	Full	Planned	No	Planned	Planned	Full	Full	Full	Full
Environment	Full	Partial	No	No	Full	Full	Full	Full	Partial	Full	No	Planned	Partial	Full	Full	Full	Planned	No	Full	Planned	No	Planned	Planned	Full	Full	Full	Full
Financial services	Full	Full	No	No	Full	Full	Full	Full	Partial	Full	No	Planned	Partial	Full	Full	Full	Planned	No	Full	Planned	No	Planned	Planned	Full	Full	Full	Full
Fisheries	Full	Full	No	No	Full	Full	Full	Full	Partial	Full	No	Planned	Partial	Full	Full	Full	Planned	No	Full	Planned	No	Planned	Planned	Full	Full	Full	Full
Food safety	Full	Full	No	No	Full	Full	Full	Full	Planned	Full	No	Planned	Partial	Full	Planned	Full	Planned	No	Full	Planned	No	Planned	Planned	Full	Full	Full	Full
Pharmaceuticals	Full	Full	No	No	Full	Full	Full	Full	Partial	Full	No	Planned	Partial	Full	Full	Full	Planned	No	Full	Planned	No	Planned	Planned	Full	Full	Full	Full
Public Procurement	Full	Partial	No	Planned	Full	Full	Full	Full	Partial	Full	No	Planned	Partial	Full	Planned	Full	Planned	No	Full	Planned	No	Planned	Planned	Full	Full	Full	Full
Statistics	Full	Partial	No	Planned	Full	Full	Full	Full	Partial	Full	No	Planned	Partial	Full	Planned	Full	Planned	No	Full	Planned	No	Planned	Planned	Full	Full	Full	Full
Tax law / VAT	Full	Full	No	Planned	Full	Full	Full	Full	Planned	Full	No	Planned	Partial	Full	Partial	Full	Planned	No	Full	Planned	Planned	Planned	Planned	Full	Full	Full	Full
Transport	Full	Partial	No	No	Full	Full	Full	Full	Partial	Full	No	Planned	Partial	Full	Full	Full	Planned	No	Full	Planned	No	Planned	Planned	Full	Full	Full	Full
Starter kit interest				x				x			x	x	x	x		x	x	x		x		x			x	x	

Legend:

Full baseline measurement
Partial measurement
No measurement
Planned measurement
No detailed information available

Full baseline measurement means that all information obligations in the sector have been identified and quantified. Partial measurement means that some legal texts in the sector have been mapped and quantified.

Belgium has done partial measurement in a number of unspecified areas. Luxembourg has adopted an optional approach to quantification

Cyprus, Greece and Malta announced their intention to conduct partial measurements (to be determined)

Annex 12: Reducing administrative burdens: examples of good practices in the implementation/transposition of EC legislation & in purely national legislation

The Dutch and UK governments, for example, have drastically simplified environment-related permits. In the UK, a single system was set up for the transposition of both national measures and 14 Directives including the integrated pollution prevention and control Directive and parts of the waste framework Directive. The resulting savings are estimated at £76 million over 10 years. In the Netherlands, the bill on environmental licensing established a single, straightforward procedure and a single competent authority for persons or businesses seeking permission for activities which affect the physical environment. Some 25 existing systems for issuing permits, licences or exemptions are being replaced by a single environmental licence. This new licence will apply to the demolition, construction, establishment or use of a physical facility. Applications will be processed electronically to a large extent.

Source: <http://www.berr.gov.uk/files/file44371.pdf>

In Germany, the federal government adopted in May 2008 the Financial Reporting Modernisation Act reviewing the accounting and financial reporting obligations of small and medium-sized enterprises (SMEs). By raising the threshold values used for the definition of SMEs, the new act will increase the number of companies entitled to benefit from various exemptions and relieves concerning their annual accounts (e.g. duty of review, disclosure of balance, notes). This single measure is expected to bring a benefit of more than € 220 million to the national economy.

Source: <http://www.normenkontrollrat.bund.de> - *Jahresbericht 2008 des Nationalen Normen-kontrollrates*

To make life easier for businesses, the French administration has set up a "one-stop-shop" for all paperwork related to the existence and development of companies: the *Centre de formalités des entreprises (CFE)*. From this single portal, companies may be registered or de-registered automatically with various administrations: the Trade Register (SIRENE), the National Statistics Agency INSEE (n° SIRET) and the Tax Centre. This significantly reduces the amount of paperwork required from companies. The facility is offered to all businesses, whether they are VAT-taxable or not.

Source: *Consortium*

The Czech IPPC portal (www.mzp.cz/ippc) provides information on the integrated pollution prevention and control (IPPC) legislation and procedures. The information on the legislation is comprehensive: IPPC regulation at European as well as national level, important documents, statements of Ministry of the Environment in IPPC area, including reports to EC, etc. This helps companies determine which Information Obligations they must fulfil to comply with the IPPC legislation and reduces time-consuming paperwork.

Application forms can be submitted in electronic format as well as on paper. Businesses can monitor the status of their application online.

Source: Consortium

A new electronic website for e-Public Procurement is available since 2 May 2008 in Spain, further to Law 30/2007 of 30th October on Public Procurement that integrates the new rules according to Directive 2004/18/CE. This website simplifies the procedure for public procurement and fosters e-Administration.

Source: Spanish administration

Portugal has set up a new electronic reporting system (IES) to enable companies to fulfil obligations to the tax authorities, accounting requirements to the Ministry of Justice and statistical obligations to Banco de Portugal and Statistics Portugal, within the same e-gov solution. This good practice reduces the burden for businesses, by using existing databases, therefore reducing the sample of businesses affected. IES also eliminates travel needs and time spent by the companies on filling in all the different required forms.

Source: Consortium

In Denmark, the Government has taken steps to help companies comply with one of the most burdensome information obligations in the Working Environment and Employment Relations legislation, which is the risk assessment. Ready-to-use information and guidance has been offered, in the form of 60 sector-specific on-line check lists, to make it easier for companies to conduct a risk assessment, both in terms of providing them with clear guidance on “how”, but also by establishing tools such as digital templates.

Source: Consortium

In order to implement efficiently Council Regulation (EC) 1260/1999 concerning Structural Funds, the Greek Government has set up an Integrated Information System to support the various phases of the operational programmes. Such an integrated process avoids requesting the same information several times from the Final Beneficiaries, and gives the Managing Authorities a better controlling tool.

Source: Consortium

Annex 13: The Administrative Burden Reduction Starter Kit

Background and Objectives:

Different Member States have different needs when applying the Standard Cost Model (SCM). While some countries are already conducting large scale measurement exercises, others wish first to test the instruments on a particular field of regulation to become accustomed to its benefits. The Administrative Burden Reduction starter kit is meant to support this latter group in setting up their own Administrative Burden Reduction programmes. This is done by leading them through the different steps of setting up such a programme and providing the experience and lessons learned in the ongoing larger programmes on Commission and Member State level.

Questions addressed:

Many challenges face those responsible for Administrative Burdens Reduction Programmes, both in terms of organisation and methodology. A few examples:

- Which regulations and information obligations should be examined by priority?
- How to set-up the project organisation?
- If and how to contract out part of the work?
- How to ensure that sectoral teams work in a consistent manner?
- How to prepare and conduct interviews with businesses?
- How to standardize, analyse and store the data collected?
- How to measure administrative costs imposed by these rules?
- How to set reduction targets?
- Whom to contact to draw on experiences from other countries?

Content:

The starter kit helps to address these challenges efficiently by providing step-by-step best practices and lessons learned from the EU Administrative Burden Reduction Programme and other national programmes in simple language, along with ready to use templates for interview guides, planning sheets, reporting templates, simplification roadmaps, other support material, and in particular the Administrative Burden Calculator, an application to register information obligations and calculate the costs they impose. For the development of the starter kit, the Commission will draw to a maximum on existing material and experiences already available through the Consortium, the Commission and the SCM Network - resources, knowledge and experience is at hand and should be used as widely as possible.

Availability:

The starter kit is meant to be a user-friendly, low threshold initiative. It will be made easily available for the Member States on the Administrative Burden Reduction Portal of DG Enterprise. Users will be led through a step-by-step approach in easy-to-understand, non-technical language, along with examples, checklists and contact people to ask should

questions arise. With ready-made tools at hand, they will be in a position to self-design their own programme and achieve results in a short timeframe.

Preview of the Administrative Burden Calculator prototype:

AB Calculator

AB Calculator

Calculation Name

Priority Area

Priority Area

National ID

Segment

Employee Type

Average Cost per Hour:

Activities	Minutes	Costs
Familiarising with the information obligation	-120,00	-60,00
Training members and employees about the information obligations	0,00	0,00
Retrieving relevant information from existing data	0,00	0,00
Adjusting existing data	0,00	0,00
Producing new data	0,00	0,00
Designing information material (leaflet conception...)	-60,00	-30,00
Filling forms and tables, including recordkeeping	0,00	0,00
Holding meetings	-70,00	-35,00
Inspecting and checking	0,00	0,00
Copying (reproducing reports, producing labels or leaflets)	-50,00	-25,00
Submitting the information (sending it to the relevant authority, etc.)	0,00	0,00
Filing the information	-10,00	-5,00
Buying (IT) equipment ,supplies (e.g. labelling machines, ...)	0,00	0,00
Other	0,00	0,00

Consultancy Cost

Equipment Cost

Frequency

Population Number

Population Type

Author

Rationale Comment

Rationale

Administrative Costs -10.849.420,00

Business as Usual (%)

New Administrative Burdens -3.797.297,00

Old Administrative Burdens 0,00